

**APPOINTMENT OF EXTERNAL AUDITORS 2006/07 TO 2010/11**

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**1. INTRODUCTION**

- 1.1 The financial year 2005/06 is the final year of appointment for the Council's current external auditors Audit Scotland. A tendering exercise for all local authority audits covering the period 2006/07 to 2010/11 has recently been carried out and the Accounts Commission has now confirmed that RSM Robson Rhodes LLP as the Council's external auditors for 2006/07 to 2010/11.
- 1.2 This is RSM Robson Rhodes LLP's first venture into external audit for Scottish local authorities. In addition to Argyll and Bute Council they have also secured the audits of East Dunbartonshire Council and Clackmannanshire Council. Despite this lack of experience of local authority audit in Scotland, it should be noted that RSM Robson Rhodes LLP are a large accountancy practice although not one of the Big 4.
- 1.3 Contact has been made with RSM Robson Rhodes LLP and an early meeting has been sought with a view to
- Planning a smooth transition between external auditors
  - Raising the awareness for RSM Robson Rhodes LLP of key issues within Argyll and Bute
  - Understanding how RSM Robson Rhodes LLP propose to plan and resource the audit of Argyll and Bute Council.

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